

SCHEDULES

SCHEDULE 24

SOCIAL SECURITY, CHILD SUPPORT AND TAX CREDITS

PART 5

AMENDMENTS OF THE SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS (NORTHERN IRELAND) ACT 1992 (C. 7)

- 99 (1) Amend section 133 (interpretation of Part 7 and supplementary provisions) as follows.
- (2) In paragraphs (a), (b) and (c) of the definition of “family” in subsection (1), for “married or unmarried couple” substitute “couple”.
- (3) After the definition of “child” in subsection (1) insert—
- ““couple” means—
- (a) a man and woman who are married to each other and are members of the same household;
- (b) a man and woman who are not married to each other but are living together as husband and wife otherwise than in prescribed circumstances;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners otherwise than in prescribed circumstances;”.
- (4) Omit the definitions of “married couple” and “unmarried couple” in subsection (1).
- (5) After subsection (1) insert—
- “(1A) For the purposes of this Part, two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex.”